X

GOVERNMENT OF INDIA.

DEPARTMENT OF AGRICULTURE, REVENUE AND COMMERCE.

BUDGET ESTIMATES

OF THE

FOREST DEPARTMENT

FOR

1872-73.

Simla:

GOVERNMENT CENTRAL PRESS,

1872.

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RESOLUTION ON FOREST BUDGET ESTIMATES, 1872-73.

Extract from the Proceedings of the Government of India in the Department of Agriculture, Revenue, and Commerce,—No $\frac{11}{689-999}$, *dated Simla, the 21st June* 1872.

[FORESTS.]

READ again—

The Budget Estimates for 1872-73 of the Forest Department throughout India, including Haidarabád and Mysor.

Read also—

The orders passed thereon by the Government of India.

RESOLUTION.

IT seems necessary to draw attention to the unpunctuality with which the Forest Budgets have been submitted for the consideration of the Government of India by some of the Local Governments. It has been distinctly ruled that these documents ought to reach the Government of India on the 1st October. In the North-West Provinces and the Panjáb there may be some difficulty with reference to the Hill Divisions, but in all other Provinces the 1st October is certainly by no means an unreasonably early date. The dates on which the several budgets were received this year are quoted in the margin, and His Excellency the Governor General in Council trusts that the several Local Governments will in future hold their Conservators responsible for the punctual submission of their budgets at the appointed time In the North-West Provinces and the Panjáb a month's delay will (if considered absolutely indispensable by the Governments of those Provinces) be admitted

Burma, 28th September 1871.
Haidarabád, 6th October „
Khurg, 10th „ „
Mysor, 12th „ „
Bombay, 1st November „
Bengal, 11th „ „
Madras, 13th „ „
Panjáb, 18th „ „
Oudh, 22nd „ „
Central Provinces, 11th January 1872.
North Western Provinces, 13th „

2 The several estimates have been reviewed separately, but the figures have now been combined in the annexed table for convenience of comparison, and in order to exhibit the aggregate amounts involved.

Abstract of the Provincial Budget Estimates of the Forest Department

Governments.	Receipts.				Conservancy and working.			
	Actuals, 1870-71.	Budget Estimate, 1871-72.	Regular Estimate, 1871-72.	Budget Estimate, 1872-73.	Actuals, 1870-71	Budget Estimate, 1871-72.	Regular Estimate, 1871-72.	Budget Estimate, 1872-73.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Govt. of India ...	...	...	...	...	...	...	...	...
„ Madras ...	3,39,758	4,95,000	4,50,000	4,50,000	1,56,779	2,14,500	2,00,000	2,00,000
„ Bombay ..	9,73,180	10,00,000	8,82,432	11,26,700	2,67,548	4,59,000	2,27,695	4,62,177
„ Sind ...	2,04,245	2,40,000	2,05,540	2,73,300	1,17,090	1,03,500	99,810	1,28,300
„ Bengal ...	1,19,678	1,65,000	1,25,000	1,25,000	24,174	80,000	55,000	59,000
„ N. W. Provs.	3,65,076	12,70,000	8,00,000	13,63,000	5,41,957	9,50,000	8,49,408	9,54,000
„ Panjáb ...	10,40,368	11,46,000	10,56,340	10,68,000	10,30,005	9,29,700	6 30,814	7,52,000
„ Oudh ...	60,181	1,46,200	1,20,000	1,20,000	52,872	87,000	66,000	65,000
„ Central Provs.	6,58,120	4,20,000	4,00,000	4,50,000	1,95,251	1,49,000	1,49,000	2,80,000
„ Burma ...	8,18,124	7,70,000	7,70,000	7,50,000	2,89,445	2,95,000	2,95,000	2,54,000
„ Khurg ...	74,067	80,000	80,000	84,000	14,822	19,000	25,200	19,000
Total ...	46,52,801	57,32,200	48,89,312	58,10,000	26,89,943	32,86,700	25 97,927	31,73,477
Total British net rev.	8,66,954	12,16,508	11,36,143	13,35,700	...	...	...	...
Mysor ...	3,37,669	3,14,000	13,13,900	2,87,800	81,061	1,15,000	1,11,200	94,510
Haidarabád ...	1,77,329	2,00,000	1,30,545	1,50,000	43,034	71,552	71,080	56,620
Total ...	5,14,998	5,14,000	4,44,445	4,37,800	1,24,095	1,86,552	1,82,280	1,51,130
Net revenue ...	2,67,584	2,14,954	1,48,237	1,57,534				

throughout India for 1872-73, *passed by the Government of India.*

CHARGES.

Establishments.				Total.				
Actuals, 1870-71.	Budget Estimate, 1871-72.	Regular Estimate, 1871-72.	Budget Estimate, 1872-73.	Actuals, 1870-71.	Percentage on receipts.	Budget Estimate, 1871-72.	Regular Estimate, 1871-72.	Budget Estimate, 1872-73.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41,262	41,492	26,000	24,300	41,262	...	41,492	26,000	24,300
1,38,081	1,72,500	1,68,620	1,81,000	2,94,860	86	3,47,000	3,68,626	3,81,000
1,76,653	1,94,300	1,65,801	2,47,343	4,44,201	45	6,53,300	3,03,496	7,09,520
61,472	54,300	65,090	62,180	1,78,562	87	1,57,800	1,64,900	1,90,480
60,186	83,100	55,000	78,000	86,458	70	1,63,100	1,10,000	1,37,000
1,33,923	1,60,000	1,54,905	1,57,000	6,75,885	185	11,10,000	10,04,313	11,11,000
2,03,951	2,10,800	2,13,476	2,34,000	12,33,956	118	11,40,500	8,44,290	9,86,000
47,119	45,000	44,000	45,000	99,991	166	1,32,000	1,10,000	1,10,000
1,12,182	1,19,000	1,14,000	1,20,000	3,07,433	45	2,68,000	2,63,000	4,00,000
1,11,293	1,37,000	1,37,000	1,41,000	4,00,738	49	4,32,000	4,32,000	3,95,000
9,777	11,500	11,150	11,000	24,563	33	30,500	36,350	30,000
10,95,904	12,28,992	11,55,042	13,00,823	37,85,847	81	45,15,692	37,52,969	44,74,300
...	...	...	...	...	...	...	...	...
64,381	71,600	71,803	87,056	1,45,142	42	1,86,800	1,83,003	1,81,566
38,938	40,894	42,125	42,080	81,072	46	1,12,446	1,13,205	98,700
1,03,319	1,12,494	1,13,928	1,29,136	2,26,414	44	2,99,046	2,96,208	2,80,266

3. The total amounts, omitting Mysor and the Berars, since 1863-64 are—

	Receipts.	Charges.	Surplus.
	Rs.	Rs.	Rs.
1863-64, Actuals	30,44,430		
1864-65 „	35,02,022	18,62,461	16,39,561
1865-66 „	35,63,382	21,36,387	14,16,995
1866-67 (11 months)	30,44,183	20,51,145	9,93,038
1867-68 „	33,15,884	22,44,564	10,71,320
1868-69 „	42,00,737	26,02,845	15,97,892
1869-70 „	45,80,953	31,32,833	14,48,120
1870-71 „	46,52,801	37,85,847	8,66,954
1871-72, Regular Estimate	48,89,312	37,52,969	11,36,343
1872-73, Budget Estimate	58,10,000	44,74,300	13,35,700

4. The comparison between the estimates and actuals of 1870-71 are as follows:

	Budget Estimate.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	58,87,800	46,82,708	46,52,801
Charges	43,67,306	39,20,491	37,85,847
Surplus	15,20,494	7,62,217	8,66,954

5. It will be seen from the above table, that the actual revenue realized in 1870-71 was about three-fourths of a lakh higher than that realized in 1869-70, while the charges were 6½ lakhs higher; the nett revenue being less by 5½ lakhs in consequence. This deficit is, however, only apparent, being due mainly to the operations undertaken for the supply of timber for the State Railways, which were not adjusted during the year, pending a reference to the Government of India in the Public Works Department as to price to be paid for the material. These sums will appear in the current year's accounts. In Oudh only there is a small real deficit from unfavorable timber sales.

6. It was said last year that the operations for supplying timber and fuel to the State Railways will affect to a large extent both the income and charges of the Department for some years to come. In addition to the works already in progress in the North-West Provinces and the Panjáb for supplying material to the Rajpútana and Northern State Railways, the Forest Department in Sindh and the Panjáb have been called upon to provide for the wants of the Indus Valley Railway, and those of Bombay and the Central Provinces for the wants of the State Railways in Western and Central India. These demands have caused a considerable expansion of the estimates for 1872-73, the charges for which year provide for an expenditure for this purpose of about 12½ lakhs. It is to the advantage of the State that the services of its officers should be utilized to the utmost for the early completion of these important works; and though it is possible that the forest revenues might occasionally be increased by throwing the available timber into the market in place of supplying it to the State Railways, yet there can be no doubt that the interests of Government are best served by the utilization of material, which is its own property, on the latter works.

7. In addition to the expenditure incurred on the extraordinary sleeper works above referred to, and for ordinary purposes of conservancy and working, considerable sums have been estimated for the extension of fuel reserves, the formation of plantations (chiefly connected with the Railways), the demarcation of forests, and the construction of roads. These works being necessary not only for facilitating forest operations, but for increasing the productiveness of the forests, may be classed among works of a remunerative character, which will, in course of time, by increasing the revenues, repay Government for the outlay incurred.

8. There has been an expansion of establishment charges, which have been above three quarters of a lakh higher than those of 1869-70: this has been caused by the ordinary promotions of officers in the Department, the increased establishments required for the sleeper operations, and the increase in travelling charges necessitated by these operations. Tables are annexed in which the establishment charges of the Department in each of the Local Administrations are compared, from which it will be seen that the percentage on receipts has been highest in Oudh and Bengal, *viz.*, 78 and 50 per cent.

9. The constant increase of establishments demands the close attention of all Local Governments; and His Excellency the Governor General in Council trusts that, in all cases where proposals for increases of establishments are made to the Government of India, Local Governments and Administrations will carefully consider the bearing of the proposals from a financial point of view, as well as its necessity in regard to improved forest administration.

Abstract of charges under B. Establishment, in the Forest Department since 1864-65.

Governments and Administrations.	Actuals.							Estimates.		
	1864-65.	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.	Percentage on Receipts.	1871-72.	1872-73.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Government of India	43,615	10,163	30,680	32,234	35,387	34,348	41,262	...	26,000	24,300
„ of Madras	95,300	1,17,054	1,02,920	1,26.223	1,37,779	1,39,870	1,38,081	40	1,68,620	1,81,000
„ of Bombay	1,67,464	1,62,791	1,72,017	1,70,049	1,98,056	1,72,828	1,76,653	18	1,65,891	2,47,343
„ of Sind	42,888	49,196	38,956	44,913	41,655	42,983	61,472	30	65,090	62,180
„ of Bengal	6,604	16,292	14,881	24,223	30,676	34,870	60,186	50	55,000	78,000
„ of North-West Provinces	65,740	84,558	83,711	85,139	1,01,475	1,27,441	1,33,928	36	1,54,905	1,57,000
„ of Panjáb	84,665	77,968	78,680	97,955	1,15,828	1,58,279	2,03,951	19	2,13,476	2,34,000
„ of Oudh	27,154	19,883	21,571	23,065	29,615	42,090	47,119	78	44,000	45,000
„ of Burma	86,081	90,327	80,544	1,03,339	99,191	1,10,058	1,11,293	13	1,37,000	1,41,000
„ of Central Provinces	61,946	74,994	81,041	99,031	1,07,730	1,08,445	1,12,182	...	1,14,000	1,20,000
„ of Khurg	4,201	8,654	7,127	8,610	9,301	10,231	9,777	13	11,150	11,000
Total ...	6,85,658	7,11,880	7,12,128	8,14,781	9,06,693	9,81,443	10,95,904	23	11,55,042	13,00,823
„ of Mysor	53,018	54,768	53,823	57,725	60,677	59,998	64,381	19	71,803	87,056
„ of Haidarabád	478	8,991	13,718	16,157	27,553	58,692	38,938	22	42,125	42,080
Grand Total ...	7,39,154	7,75,639	7,79,669	8,88,663	9,94,923	11,00,133	11,99,223	23	12,68,970	14,29,959

Classification of the Establishment Charges of the Forest Department during 1870-71.

Governments.	Salaries.	Travelling allowances.	Contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.
Government of India	29,167	10,800	1,295	41,262
„ of Madras	1,15,365	15,166	7,550	1,38,081
„ of Bombay	1,20,625	36,168	19,860	1,76,653
„ of Sind	56,756	.....	4,716	61,472
„ of Bengal	47,464	9,243	3,479	60,186
„ of North-West Provinces ...	1,05,185	18,461	10,282	1,33,928
„ of Panjáb	1,53,189	38,587	12,175	2,03,951
„ of Oudh	38,158	5,863	3,098	47,119
„ of Burma	96,859	8,463	5,971	1,11,293
„ of Central Provinces ...	86,221	11,272	14,689	1,12,182
„ of Khurg	7,252	2,020	505	9,777
Total ...	8,56,241	1,56,043	83,620	10,95,904
„ of Mysor	51,951	7,395	5,035	64,381
„ of Haidarabád	26,328	7,650	4,960	38,938
Grand Total ...	9,34,520	1,71,088	93,615	11,99,223

Order.—Ordered, that a copy of this Resolution be forwarded to the Local Governments and Administrations noted in the margin for information and guidance, and to the Financial Department for information.

Madras.
Bombay.
Bengal.
North-West Provinces.
Panjáb.
Oudh.
Central Provinces.
Burma.
Mysor and Khurg.
Haidarabád.

Ordered also, that this Resolution be published in the Supplement to the *Gazette of India*.

MADRAS FOREST BUDGET ESTIMATE, 1872-73.

No. 691, dated Fort William, the 15th December 1871.

Office Memo. from—J. GEOGHEGAN, ESQ., *Offg. Secy. to the Government of India*, DEPARTMENT OF AGRICULTURE, REVENUE, AND COMMERCE.

To—*The Secretary to the Government of India*, FINANCIAL DEPARTMENT.

THE undersigned is directed to forward to the Financial Department, for further consideration and orders, a letter from the Acting Accountant General, Madras, No. 5289, dated 31st October 1871, enclosing the Budget Estimate of the Forest Department of that Presidency for the year 1872-73.

2. The figures for 1870-71 are—

	Budget Estimate.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	4,50,000	4,85,750	3,39,762
Charges	3,42,000	3,44,000	2,94,860
Surplus	1,08,000	1,41,750	44,902

The actuals, which amount to Rs. 3,39,762, fall short of the revenue of the previous year (Rs. 4,95,789) by Rs. 1,56,027, and from the Regular Estimate as sanctioned by the Government of India (Rs. 4,85,750) by Rs. 1,45,988. The report has not been received, being still under consideration by the Government of Madras. When that report is received, it will be the proper time to notice the reasons assigned for so serious a deficiency in the forest revenue of last year.

3. For the current year the figures proposed are as follow :

	Budget Estimate.	Regular Estimate.
	Rs.	Rs.
Receipts	4,95,000	4,50,000
Charges	3,87,000	3,68,620
Surplus	1,08,000	81,380

The reduced figures may be accepted. It will not, after the results of the past year, be safe to assume a higher revenue for 1871-72 than Rs. 4,50,000.

4. For 1872-73 the Government of Madras proposes the following figures :

		Rs.	Rs.
Receipts		.....	... 4,50,000
Charges	Conservancy and Working ...	2,00,000	
	Establishments ...	1,81,000	3,81,000
Surplus		...	... 69,000

The surplus decreased from Rs. 2,09,098 in 1869-70 to Rs. 44,902 in 1870-71, while the surplus for the current year is estimated at Rs. 81,000, and for Rs. 69,000 in 1872-73, but the increased outlay may be sanctioned, as it seems necessary, in order to provide for the extension of reserves and plantations to

meet the demand for railway fuel. It is hoped that, through the exertions of the Forest Department, the favorable results anticipated in the orders of the Madras Government will be fully realised.

5. Rupees 8,000 are entered in the Budget for the works on the Kaveri and Bargúr Rivers, for which Rs. 12,000 were allowed in the current year's estimate. The Madras Government have not yet submitted any detailed estimate for this work, but the required amount may be allowed, as it is understood that the work is held to be important by the local authorities. The detailed estimate for the work should be submitted at once.

6. Under the head "B. Establishments" Rs. 1,81,000 are entered, Rs. 3,000 having been added to the Conservator's estimate on account of the trained Assistant Conservator expected from England. This exceeds by Rs. 8,500 the amount sanctioned for the current year. The excess expenditure is for the most part on account of additional establishments sanctioned by the Madras Government for fuel plantations, and recently sanctioned, with certain reservations,* by the Financial Department. Although, doubtless, these increased establishments were called for by the necessity of providing supervision for the extensive plantations for railway fuel which are being formed in the Madras Presidency, the charges under B. Establishments in the Madras Forest Department have reached a very high percentage on both the revenue and working expenditure, being about 40 per cent. on the former, and nearly equal to the latter. It is necessary, therefore, that the orders of the Government of India, in regard to previous sanction for any increase of establishment, should be strictly adhered to.

* *See* Financial Department's order No. 2460, dated 25th ultimo.

7. The figures for 1872-73 proposed by the Madras Government are, therefore, as follows :

		Rs.	Rs.
Receipts	.....	...	4,50,000
Charges { Conservancy and Working...		2,00,000	
Charges { Establishments ...		1,81,000	... 3,81,000
Surplus	.....	...	69,000

This estimate is recommended for sanction.

BOMBAY AND SIND FOREST BUDGET ESTIMATE, 1872-73.

No. 465, dated Fort William, the 11th April 1872.

From—A. O. HUME, ESQ., C. B., *Secretary to the Government of India*, DEPARTMENT OF AGRICULTURE, REVENUE, AND COMMERCE.

To—*The Secretary to the Government of Bombay.*

I AM directed to acknowledge the receipt of your letter from the Accountant General of Bombay, No. 2755 G, dated 25th October 1871, transmitting the Bombay Forest Budget Estimate for 1872-73.

2. The figures of 1870-71 are as follows:

	Receipts.			Charges.			Surplus.		
	Budget Estimate.	Regular Estimate.	Actuals.	Budget Estimate.	Regular Estimate.	Actuals.	Budget Estimate.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	9,92,000	8,14,545	9,72,180	6,47,674	4,79,752	4,44,201	3,44,327	3,34,793	5,28,979
Sind	2,65,800	2,34,000	2,04,245	1,49,647	1,44,600	1,78,562	1,16,153	89,400	25,683
Total ..	12,57,800	10,48,545	11,77,425	7,97,321	6,24,352	6,22,763	4,60,479	4,24,193	5,54,662

3. It is satisfactory that the revenue exceeded that of the regular estimate by Rupees 1,28,880, though it fell short of the revenue of the preceding year by Rupees 57,832. On the whole, comparing the receipts of the past six years,* the progress shown is satisfactory.

* The revenue in the last six years was as follows:

	Rs.		Rs.
1865-66 ...	10,07,610	1868-69 ...	12,13,482
1866-67 11 months	8,21,268	1869-70 ...	12,35,257
1867-68 ...	8,84,245	1870-71 ...	11,77,425

4. The figures proposed for 1871-72 are as follows:

	Receipts.		Charges.		Surplus.	
	Budget Estimate.	Regular Estimate.	Budget Estimate	Regular Estimate.	Budget Estimate.	Regular Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	10,00,000	8,82,432	6,53,300	3,93,496	3,46,700	4,88,936
Sind	2,40,000	2,05,540	1,57,800	1,04,900	82,200	40,640
Total ..	12,40,000	10,87,972	8,11,100	5,58,396	4,28,900	5,29,576

The Government of India reduced the estimate of receipts for 1871-72 from Rupees 15,95,933 to Rupees 12,40,000. This has now been further reduced by the Bombay Government, in framing the regular estimate, to Rupees 10,87,972. The estimate of expenditure for the year has also been diminished from Rupees 8,11,100 to Rupees 5,58,396, chiefly owing to a large reduction in the sum required for timber operations. The figures proposed by the Government of Bombay are accepted.

5. The estimates for 1872-73 are as follows :

	Receipts	Charges.		Total.	Surplus.
		Working.	Establishment		
	Rs	Rs	Rs	Rs	Rs
Bombay	12,19,053	4 58 916	2 47,343	7,06 250	5,12,794
Sind	2,73,300	1,28 300	62,180	1,90 480	82,820
Total ..	14,92,353	5,87,216	3,09,523	8,96,739	5,95,614

6. The receipts are estimated at Rupees 14,92,353. Although it is fair to expect a somewhat larger revenue in 1872-73 than heretofore, owing to the proposed operations for the State Railways in Western and Central India, as well as in Sind, yet it seems doubtful, when the results of past years, as well as the expectations for the year 1871-72, are considered, whether more than Rupees 14,00,000 are likely to be realized in 1872-73. The Government of India thinks the estimate of receipts for the year may be prudently fixed at this sum.

7. In regard to expenditure, the sums provided for conservancy and working will be considered under each head. Under AI, "timber operations," the full sum of Rupees 3,99,048 is allowed, a sufficient explanation being afforded in the papers accompanying the Budget of the manner in which the money will be expended. The sums entered under heads AII and AIII (Rupees 12,980 and Rupees 3,600, respectively) require no comment, and are sanctioned. Under AIV, "compensation," the sum of Rupees 34,540 is also admitted. The Bombay Government will, of course, see that the large sums estimated for in Kolába and Ratnagiri are judiciously laid out, and in such a manner that the full benefit of the money should reach those for whom it is intended, while the State also receives its fair equivalent. The advice of the civil officers in charge of the districts should always be taken by the Forest Department with reference to expenditure of this description.

8. Under AVI, "plantations," the sum of Rupees 51,258 is asked for, and His Excellency the Governor in Council is, it is said, "confident that much good will result from its expenditure, and relies on the increase on this account (Rupees 15,583) being agreed to without hesitation by the Government of India." The amount asked for is sanctioned; the result, however, will, to a great extent, depend on the amount of care bestowed by the forest officers, to whom its expenditure is entrusted. It will be incumbent on them to watch that the money is not frittered away without proper supervision, or wasted on scattered plantations of small area where supervision is impossible, or placed in ill-chosen localities where the soil is unsuitable and water for purposes of irrigation distant and costly.

9. The sums estimated under AVII, VIII, and IX are admitted.

10. Under AX, "communications, buildings, &c.," the sum of Rupees 61,257 asked for is sanctioned. This sum does not apparently include the cost of constructing the Tatihala Bridge, respecting which it was said in the Resolution of the Government of Bombay, No. 4307, dated 2nd September 1871, that Rupees 10,000 would be provided in the Budget. The Government of India will await the receipt of the detailed explanation called for in this Office letter No. 143, dated 15th August 1871, in support of the statement that the Forest Department will really benefit by the construction of this bridge; meanwhile, a

small provision of Rupees 3,261 will be made under "communications," and it is hoped that if the work is taken in hand this year, sufficient funds will be found available for its construction from the increased grant, as well as from savings out of the grant originally asked for under A X. It is, however, necessary that the projects for this work and for the Dang Road, in Khandesh, which are works estimated to cost more than Rupees 5,000, should be submitted for the sanction of the Government of India. The small sums asked for the repair of forest huts are allowed. The health of forest officers, who are necessarily out in the forests during a large portion of the most unhealthy season of the year, should be cared for as far as may be possible, and nothing will tend more to this end than the building of small huts for their accommodation in convenient situations.

11. With regard to establishments, the sums asked for under salaries are within the sanctioned scale, and are, accordingly, admitted. They are, for Sind, Rupees 51,780, against Rupees 52,380, sanctioned; and for Bombay Proper, Rupees 1,77,096, against a full sanction of Rupees 1,79,800. The sums for travelling allowances and contingencies are also admitted.

12. Thus, the figures for 1872-73 will stand as follows, including provision for the Tatihala Bridge:

	Receipts	Charges.		Total	Surplus.
		Working.	Establishment		
	Rs	Rs	Rs	Rs	Rs.
Bombay	11,26,700	4,62,177	2,47,343	7,09,520	4,17,180
Sind	2,73,300	1,28,300	62,180	1,90,480	82,820
Total ..	14,00,000	5,90,477	3,09,523	9,00,000	5,00,000

BENGAL FOREST BUDGET ESTIMATE, 1872-73.

Extract from the Proceedings of the Government of India in the Department of Agriculture, Revenue, and Commerce,—No. 624, dated Simla, the 12th June 1872.

[FORESTS.]

READ—

A letter from the Deputy Accountant General, Bengal, No. 516 C, dated 14th October 1871, forwarding the Budget Estimate of the Bengal Forest Department for 1872-73.

RESOLUTION.—The figures for 1870-71 are—

	Budget Estimate.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	2,69,000	1,68,600	1,19,678
Charges	2,62,000	1,32,482	86,458
Surplus ...	7,000	36,118	33,220

2. The progress report for 1870-71 has been received, and the orders of the Government of India have been passed upon it.

3. The estimates for 1871-72 are as follows:

	Budget Estimate.	Regular Estimate.
	Rs.	Rs.
Receipts	1,65,000	1,25,000
Charges	1,63,000	1,10,000
Surplus ...	2,000	15,000

4. The figures of the regular estimate have been proposed by the Deputy Accountant General, Bengal, and are considered sufficient.

5. The estimate proposed for 1872-73 is as follows:

		Rs.	Rs.
Receipts			1,65,150
Charges	Conservancy and working	59,000	
	Establishments	78,100	
			1,37,100
Surplus ...			28,050

6. Judging from the actual receipts of 1870-71, and the uncertain data on which the Conservators' conclusions have been based in framing the present estimate, it seems more advisable to fix the receipts at the same figure as that proposed for the regular estimate, *viz.*, Rs. 1,25,000.

7. The sum of Rs. 59,000 does not seem to be excessive for working expenses, and is, therefore, allowed to stand. The Government of Bengal will, doubtless, take care that the money is not expended on any forest operations which are not previously sanctioned by its order as likely to prove remunerative in themselves, or at least ultimately beneficial. This remark applies not only to timber operations, for which Rs. 31,000 are proposed, but also to plantations.

8. The Deputy Accountant General has added Rs. 600 to the sum of Rs. 77,500, proposed by the Conservator under salaries, as the pay of two Deputy Conservators has not been calculated at the full mean of Rs. 700 per mensem. It is true that this has not been done, but as nearly all the officers are at present in the lowest grade, the sum proposed will probably suffice to meet the establishment charges, and is admitted to the extent of Rs. 62,600.

9. The sums proposed for travelling allowances and contingencies, *viz.*, Rs. 10,000 and Rs. 5,400, respectively, do not appear to be excessive, when the large area of the various forest charges in Bengal is considered, and are accordingly sanctioned.

10. The figures sanctioned for 1872-73 will, therefore, stand as follows:

		Rs.	Rs.
Receipts		...	1,25,000
Charges { Conservancy and Working ..		59,000	
Charges { Establishments		78,000	1,37,000
	Deficit	...	12,000

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Government of Bengal for information and guidance.

N. W. PROVINCES FOREST BUDGET ESTIMATE, 1872-73.

No. 153, dated Fort William, the 31st January 1872.

Office Memo. from—J. GEOGHEGAN, ESQ., *Offg. Secy. to the Government of India*, DEPARTMENT OF AGRICULTURE, REVENUE, AND COMMERCE.

To—*The Secretary to the Government of India*, FINANCIAL DEPARTMENT.

THE undersigned is directed to forward to the Financial Department the accompanying letter from the Secretary to the Government, North-Western Provinces, No. 308 F—C, dated 30th December 1871, and enclosures, on the subject of the Budget of the Forest Department, North-Western Provinces, for 1872-73.

2. The figures for 1870-71 are—

		Budget Estimate.		Regular Estimate.		Actuals.
		Rs.		Rs.		Rs.
Receipts	...	8,81,000		4,80,413		3,65,076
Charges	...	7,00,000		7,55,320		6,75,885
	Surplus ...	1,81,000	Deficit ...	2,74,907	Deficit ...	3,10,809

The deficit is owing to the heavy expenditure on sleepers for the State Railways, no revenue being *per contra* credited to the Department; the price at which the sleepers are to be paid for by the Railway not having been yet fixed by Government.

3. For the current year the figures stand as follows:

		Budget Estimate.		Regular Estimate.
		Rs.		Rs.
Receipts	... ...	12,70,000		8,81,783
Charges	... ...	11,10,000		10,04,313
	Surplus ...	1,60,000	Deficit ...	1,22,530

The prices assumed for sleepers are probably higher than will be allowed by the Government of India in the Public Works Department; consequently the estimated revenue will be reduced by Rs. 81,783, and will be fixed at Rs. 8,00,000 for the current year.

In recommending sanction to the expenditure, as passed by the Government of the North-Western Provinces, at Rs. 10,04,313 for the current year, the undersigned is to remark that the greater portion of this large sum (or nearly six lakhs of rupees) will be spent on works connected with the supply of timber and sleepers to the State Railways; the Forest Department, under the orders of the Government of the North-Western Provinces, will be charged with the responsibility of seeing that this sum is spent in an economical manner.

4. For 1872-73 the following estimate is submitted:

		Rs.	Rs.
Receipts			15,37,722
Charges	Conservancy and Works ...	11,86,185	
	Establishments ...	1,61,658	
			13,47,843
	Surplus ...		1,89,879

The estimate of revenue is mainly based on the delivery of 320,000 sleepers for the Rajpútana State Railway, and the expected sale of sal timber in the Kamaon and Garhwal Depôts. The price of sleepers is probably fixed at a higher rate than will be sanctioned, and the estimated income will be proportionately diminished; Rs. 1,60,000 should be deducted from the total estimated revenue on this account. The price of sal is fixed at Rs. 1-4 in the estimate: it will be sufficient to allow 1 Rupee per cubic foot; Rs. 15,000 should be deducted on this account, the total revenue being estimated at Rs. 13,62,722.

5. The total expenditure asked for on account of conservancy and works amounts to Rs. 11,86,185. Of this sum it is proposed to spend nine lakhs on operations connected with the supply of deodar sleepers to the Rajpútana Railway. Of these it is proposed to prepare three and-a-half lakhs. The Government of India feels confident that with the establishment in full working order this tale of work may be reached. Allowing these to cost Rs. 2-4 each, the sum required for them will be Rs. 7,87,500, which includes cost of delivery on the line. But with so heavy an expenditure for sleepers, it will be well to curtail other timber expenses, and it should suffice to allow eight lakhs of rupees under A I instead of Rs. 10,22,850.

6. Of the remaining charges (except those under AX—Works) increases over the actuals of last year are asked under heads V—Collection of Revenue on Minor Forest Produce, VI—Plantations, and VII—Forest Work. This under A may be admitted, as it is understood that the effectiveness of the collecting chaukis on the border of the Kamaon and Garhwal Forests is being considerably increased by the strengthening of the outer line of posts. The increase, under the head Plantations, from Rs. 2,000 in 1870-71 to Rs. 10,100 in 1872-73, may also be sanctioned, being due to necessary expenditure on the large plantations now being formed at Ranikhet. The expenditure on conservancy, however, will be sufficient if it is sanctioned for Rs. 10,000 in place of Rs. 13,450.

7. Under AX it is proposed to spend Rs. 75,655 on roads and other works for opening out the forests. This sum has been sanctioned by the local Government on the ground that the works are necessary. Some of the projects (as the road for opening out the Kiolo Forests, Rs. 6,000, and the construction of the Tonse Valley Road, Rs. 23,000) must be submitted for sanction to the Government of India. In the meanwhile it will probably be sufficient to allow Rs. 70,000 under this head.

8. The amounts entered under B may stand, with the exception of the Conservator's pay, which may be placed at Rs. 12,000.

9. The figures for 1872-73, thus altered, will stand as follows:

		Rs.	Rs.
Receipts	.....		... 13,62,722
Charges { Conservancy and Works ...		9,54,230	
Charges { Establishments ...		1,56,858	
			11,11,088
	Surplus		... 2,51,634

PANJAB FOREST BUDGET ESTIMATE, 1872-73.

No. 673, dated Fort William, the 12th December 1871.

Office Memo. from—J. GEOGHEGAN, ESQ., *Offg. Secretary to the Government of India*, DEPARTMENT OF AGRICULTURE, REVENUE, AND COMMERCE.

To—The Secretary to the Government of India, FINANCIAL DEPARTMENT.

THE undersigned is directed to forward to the Financial Department, for further consideration and orders, a letter from the Government of the Panjab, No. 780, dated 9th November 1871, forwarding the Budget Estimate of the Forest Department of that province for the year 1872-73.

2. The figures for 1870-71 are as follows:

	Budget Estimate.	Regular Estimate adopted by the Government of India.	Actuals.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Receipts	15,79,000 0 0	10,00,000 0 0	10,40,368 0 0
Charges	13,65,066 0 0	11,50,000 0 0	12,07,344 0 0
Surplus	2,13,934 0 0	Deficit 1,50,000 0 0	1,66,976 0 0

The figures adopted by the Government of India for the regular estimate on the report of the Inspector General of Forests are shown above; the regular estimate submitted by the Panjab Government in the first instance having been for—

	Rs.
Receipts	16,30,962
Charges	13,96,045
Surplus ...	2,34,917

3. The report for the past year was not received until the 2nd instant.

4. The estimates for the current year are as follows:

	Budget Estimate.	Regular Estimate.
	Rs. A. P.	Rs. A. P.
Receipts	11,46,000 0 0	10,56,340 0 0
Charges	11,40,500 0 0	8,44,290 0 0
Surplus	5,500 0 0	2,12,050 0 0

The regular estimate does not entirely agree with that lately submitted. It is founded on more recent information, and does not materially differ as to totals. The decrease in expenditure is mainly owing to the cessation of purchases for the Northern State Railway. The figures, as now submitted by the Panjab Government, are accepted.

5. The estimate for 1872-73 is as follows:

		Rs.	Rs.
Receipts			8,67,300
Charges { Conservancy and Working ...	...	5,52,045	
{ Establishments ...	...	2,33,886	
			7,85,931
Surplus	...	...	81,369

It will be convenient to review the receipts and charges in each division separately.

6. In the fuel reserve division the revenue is estimated at Rs. 4,01,650 against actuals of Rs. 3,31,046, with an expenditure of Rs. 2,19,200 on conservancy and working against actuals of Rs. 1,09,678. Of the former sum, Rs. 53,000 is required to close accounts with contractors for cutting cheel timber for the railway, against which there is an off-set of Rs. 80,000 in the receipts. The balance is for the collection of $4\frac{3}{4}$ lakhs of maunds of fuel, and for planting, demarcation and roads in the Rukhs. The sums proposed are reasonable and may be allowed.

7. From the fuel plantations a revenue of Rs. 22,600 is expected, and an expenditure of Rs. 85,695 is proposed. The Conservator gives a detailed statement showing how he proposes to spend the amount. His distribution is as follows:

	Rs.
Changa Manga	48,600
Jagian and Shadra	1,960
Ludhiána	3,575
Dehli	2,800
Northern Railway and Experiments	13,810
Total	70,745

The sum admitted for the current year for the same works was Rs. 59,100. As a large staff is employed on this division, it is without doubt advisable to push on the works as quickly as is consistent with careful supervision, and upon this understanding the amounts proposed may be sanctioned.

Rupees 10,000 are entered in this division for housing Overseers and irrigation works. None of this expenditure, which is probably very necessary, must be incurred until proper estimates have been sanctioned by the Panjab Government, and, if necessary, by the Government of India. On this condition the amount may be allowed to stand.

8. The aggregate revenue from the Jhilam, Chinab and Ravi divisions is estimated at Rs. 2,96,550, while the expenditure proposed amounts to Rs. 1,82,900.

The details on which the estimate is based are fully and clearly given by the Panjab Government. Considering the importance of the works in the forests which are being carried out, and the necessity of putting up permanent masonry pillars round the demarcated forests, as well as of providing shelter for the forest officers, sanction may be accorded to the proposed figures.

9. In the Bias and Satlaj divisions no provision has been made for the sleepers for the Indus Valley Railway, which, it is believed, must be mainly obtained from these rivers. As six lakhs of sleepers will be required within the next three years, and as the works will probably be pushed on with vigour during 1872-73, two lakhs of rupees are added to the sum proposed for conservancy and working to meet the requirements of the above Railway. A corresponding sum will be added to the revenue, as it is hoped that at least sufficient

sleepers to represent an equivalent sum will reach the plains and be made over to the Railway before 1st April 1873.

10. In accordance with these remarks, the figures proposed for 1872-73 are as follows :

		Rs.	Rs.
Receipts...		... ...	10,67,300
Charges	Conservancy and Working...	... 7,52,045	
	Establishments ...	... 2,33,886	
			9,85,931
	Surplus ...	...	81,369

OUDH FOREST BUDGET ESTIMATE, 1872-73.

No. 721, dated Fort William, the 27th December 1871.

Office Memo. from—J. GEOGHEGAN, ESQ., *Officiating Secretary to the Government of India*, DEPARTMENT OF AGRICULTURE, REVENUE, AND COMMERCE.

To—The Secretary to the Government of India, FINANCIAL DEPARTMENT.

THE undersigned is directed to forward to the Financial Department, for consideration and orders, the accompanying letter* from the Chief Commissioner of Oudh, No. 2142, dated 15th November 1871, with its enclosures.

* To be returned.

2. The figures for 1870-71 are as follows:

	Budget Estimate	Regular Estimate.		Actuals.
	Rs.	Rs.		Rs.
Receipts	1,67,000	1,20,000		60,181
Charges	1,10,000	1,10,000		99,991
Surplus ...	57,000	10,000	Deficit	39,810

3. The large diminution of revenue has been dealt with in the orders on the report.

4. For the current year the following results are expected:

	Budget Estimate.	Regular Estimate.
	Rs.	Rs.
Receipts	1,46,000	1,33,950
Charges	1,31,000	1,31,000
Surplus ...	15,000	2,950

5. From the account given by the Chief Engineer of the timber at Byramghat, it is feared that it cannot realize the prices which the Officiating Conservator expects. Looking also to the results of last year, it will be better to reduce the figures for 1871-72 to those fixed by the Government of India for 1870-71, and they will stand—

	Regular Estimate.
	Rs.
Receipts	1,20,000
Charges	1,10,000
Surplus	10,000

6. For 1872-73 the estimates are—

		Rs.	Rs.
Receipts	... ...		1,50,650
Charges	Conservancy and Working ...	97,200	1,42,358
	Establishments	45,158	
	Surplus ...		8,292

7. Having regard to past results, it seems prudent to reduce the estimate of timber to be sold in 1872-73 by one-third, allowing it to be put up at a lower price than 12 annas per foot at auction. It is reasonable to suppose that the better class of logs will be taken previous to the auctions by the Public Works Department and others requiring wood of large scantling for building purposes.

For this, of course, a higher price will be paid, permitting the inferior timber, which should never be kept on hand longer than possible, to be disposed of at lower rates. But it is to be feared that much more than half a lakh of rupees will not, under any circumstances, be realized under the head AI in 1872-73. The estimated increase in receipts under V "Grazing" and VI "Sale of Fruits" appears contingent on certain arrangements with the Maharajah of Balrampur, which may or may not come to pass. On the whole, it will be better to reduce the estimate for 1872-73 from Rs. 1,50,650 to Rs. 1,20,000.

8. Under Charges, Rs. 60,000 are provided for timber expenses; but as only Rs. 35,000 have been spent under the head AI in 1870-71, and, moreover, taking into consideration the remarks of the Government of India on the last year's Budget, Rs. 45,000 may be allowed as sufficient, Rs. 20,000 may be allowed under the remaining heads in place of Rs. 37,200 estimated for, of which Rs. 5,000 should suffice for plantations, and Rs. 10,000 for works and demarcations in place of Rs. 8,000 and Rs. 15,000, respectively.

9. Under the head B there is a slight reduction of the figures sanctioned for the current year. Salaries have been regulated according to the sanctioned scale.

10. With these modifications the estimate for 1872-73 will stand as follows:

			Rs.	Rs.
Receipts	... ...	...	...	1,20,000
Charges	Conservancy and working ...	...	65,000	1,10,158
	Establishments ...	...	45,158	
	Surplus	...		9,842

CENTRAL PROVINCES FOREST BUDGET ESTIMATE, 1872-73.

Extract from the Proceedings of the Government of India in the Department of Agriculture, Revenue, and Commerce,—No. 625, dated Simla, the 12th June 1872.

[FORESTS.]

READ—

A letter from the Deputy Accountant General, Central Provinces, No. 4188, dated 5th January 1872, forwarding the Budget Estimate of the Forest Department in the Central Provinces for 1872-73.

RESOLUTION.—The figures for 1870-71 are—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	*Rs.*	*Rs.*
Receipts	... ...	4,60,000	5,50.000	6,58,120
Charges	... ...	3,18,000	3,18,000	3,07,433
	Surplus ...	1,42,000	2,32,000	3,50,687

2. The report for 1870-71 has been received, and the orders of Government passed on it.

3. For 1871-72 the estimates are as follows :

			Budget Estimate.	Regular Estimate.
			Rs.	*Rs.*
Receipts	... ...	...	4,20,000	4,83,485
Charges	... ...	...	2,68,000	2,68,000
		Surplus ...	1,52,000	2,15,485

4. In October 1871 the Deputy Accountant General telegraphed that it was anticipated that Rs. 5,00,000 would be realized. But on account of the short receipts in the 6th to the 8th months of the year, it has been thought better to fix the forest revenue for 1871-72 at Rs. 4,00,000. In consequence of the necessity of pushing on the sleeper operations in the Ahiri Forests for the Chanda State Railway, the expenditure under conservancy and working may stand as proposed at Rs. 1,49,000. Under B. Establishments a reduction of Rs. 5,000 has been made, and Rs. 1,14,000 are allowed.

5. The figures of the regular estimate will, therefore, stand thus—

					Rs.
Receipts	...	...	...	...	4,00,000
Charges	...	...	...	...	2,63,000
			Surplus	...	1,37,000

6. The estimate proposed for 1872-73 is—

			Rs.	*Rs.*
Receipts	... ...	...	...	4,50,000
Charges	Conservancy and working ...	...	2,32,350	
	Establishments ...	...	1,28,838	
				3,61,188
		Surplus	...	88,812

7. The estimated receipts will be allowed to remain unaltered.

8. Under head A-1 Timber expenses, the Conservator proposed to expend Rs. 90,000 on the preparation and delivery of sleepers for the Chanda State Railway. This sum, it is considered proper to raise to Rs. 1,10,000 on account of charges to be incurred in the Ahiri Forests; Rs. 61,000 are also estimated for ordinary timber expenses, which are admitted as moderate. The total expenditure allowed under head A-1 is Rs. 1,71,000.

9. Under head A-3 Rs. 13,400 are proposed for feed and keep of cattle. The detailed estimate of this amount has been received with the Chief Commissioner's letter No. 826—32, dated 9th March last, and the sum is accordingly admitted.

10. Rupees 36,000 are allowed under head A-5 for expenses connected with the administration of the unreserved forests, and the collection of their revenues.

11. In conformity with the Chief Commissioner's recommendation, regarding plantations, Rs. 8,500 may be allowed to stand under head A-6, but no operations are to be permitted to go on in any of the plantations, except under the special sanction and orders of the Chief Commissioner previously obtained.

12. Rupees 27,500 are admitted under A-10 Communications, of which Rs. 16,000 will be devoted to the demarcation of the unreserved forests; this work has become necessary, as fraudulent alterations of the boundary line of the forests have been detected.

13. Under B. Establishments, salaries are estimated at Rs. 1,00,488, and travelling allowances and contingencies at Rs. 28,350. It is considered sufficient to allow Rs. 95,000 under the former, and Rs. 25,000 under the latter, head.

14. The figures of the estimate in round numbers will, therefore, be—

				Rs.	Rs.
Receipts	...	...	...	...	4,50,000
Conservancy and Working...	...	...		2,80,000	
Establishments ...	...	...		1,20,000	
					4,00,000
			Surplus	...	50,000

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Chief Commissioner of the Central Provinces for information and guidance.

BRITISH BURMA FOREST BUDGET ESTIMATE, 1872-73.

Extract from the Proceedings of the Government of India in the Department of Agriculture, Revenue, and Commerce,—Nos. 497-499, dated Simla, the 21st October 1871.

[FORESTS.]

READ—

A letter from the Chief Commissioner of British Burma, No. 452—57 F., dated 19th September 1871, and enclosures.

RESOLUTION.—The figures for 1870-71 are—

	Budget Estimate.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	7,45,000	7,51,000	8,18,124
Charges	4,15,418	4,15,418	4,00,738
Surplus ...	3,29,582	3,35,582	4,17,386

The report has been received, and the orders of the Government of India have been passed upon it. The punctuality with which both the report for 1870-71 and the estimate for next year have been submitted from this large and distant province is most commendable.

2. The estimates for 1871-72 are as follows :

	Budget Estimate.	Regular Estimate.
	Rs.	Rs.
Receipts	7,70,000	7,70,000
Charges	4,32,000	4,32,000
Surplus ...	3,38,000	3,38,000

the regular estimate remaining the same as before.

3. The estimate proposed for 1872-73 is—

		Rs.	Rs.
Receipts			7,50,000
Charges	Conservancy and Working	2,54,000	
	Establishments	1,51,368	
			4,05,368
Surplus			3,44,632

Receipts Rs. 7,50,000.—The average for the last five years was Rupees 7,38,142; as it was shewn in the report that the market was shewing a better tone at the end of 1870-71, it may be hoped from the large stock in hand at the commencement of 1871-72 that the full amount set down will be realized. But due attention must be paid to watching the market, and the attention of the Conservator is desired to the remarks of the Government of India on the report as to this particular.

Receipts. Rs.	
4,24,053	= 1866-67.
6,47,590	= 1867-68.
8,16,171	= 1868-69.
9,84,774	= 1869-70.
8,18,124	= 1870-71.
5) 36,90,711	
7,38,142	

4. Under the charges the amounts provided for conservancy and working in the different districts will be allowed to stand.

5. The provision made for the purchase of elephants (Rupees 15,000) is admitted, as it is perceived from the return attached to the report for 1870-71 that no less then 16 elephants were lost during the past year, and it is, of course, necessary to keep up the establishment to its working strength. From the same return it is noted that only Rupees 8,924 (with interest) was recovered for elephants sold during the past year, while six elephants were resumed by Government for non-payment. The amount recovered on this head, as well as the elephants resumed for non-payment, must be entered in each annual report, that the progress of the present system of purchasing elephants and utilising them with contractors may be watched.

From the account attached to the annual report it appears that the forest elephants cost Rupees 24 per mensem for keep, against Rupees 21 in the Commissariat Department. But the total cost per animal is Rupees 41-3-3 in the Forest Department, against Rupees 47-1-2⅔ in the Commissariat Department. It is said in the remarks on the budget that this is owing to the district animals not being supplied with grain in the Forest Department. It will be in the power of the Chief Commissioner to judge whether this low feeding could have in any way conduced to the loss by epidemic of 16 elephants during the past year. If this is the case, it would be better to allow a small charge for the purchase of rice for these animals.

6. Rupees 30,000 are allowed under A VI. "Plantations," in accordance with the orders of Government on this subject.

Under A VII., Forest Works, Rupees 10,000 is allowed for the reasons advanced in the remarks on the budget by the Conservator. An account of its expenditure should be given in the annual report, as desired in paragraph 6 of the budget orders for 1871-72.

7. The amounts entered under the remaining heads require no remarks—

	Rs.
Timber expenses	1,65,000
Survey	15,000
Experiments	500
Communications	8,000
Cotton	500

It is doubtful, however, whether all forest surveys would not be better and more economically conducted by the regular Survey Department.

8. Under salaries, the sums proposed and admitted are as follows:

	Rs.
Conservator	12,000
Executive Officers	65,000
Office and other establishments	41,068
Deputation and special allowances	5,000
Total ...	1,23,068

Rupees 63,000 were allowed for the salaries of executive officers during the past year, but only Rupees 51,185 were expended. This was owing to the absence of Lieutenant Stenhouse in another province. Since that time Captain Douglas has been sent to Burma, and Mr. Elsner has been recommended for promotion. This will add a monthly charge of Rs. 250 to the last year's estimate, and the sum of Rupees 65,000 may be allowed under this head: Rupees 75,000 is unnecessary.

9. The amounts proposed under travelling allowances, Rupees 12,000 and contingencies, Rupees 6,300, seem moderate and are admitted.

10. Rupees 5,000 "Deputation" is sanctioned (if required) for Mr. Kurz's Hand-book for the Forest Flora of British Burma,—*vide* Financial Department Resolution No. 1117 of 23rd February 1871.

In accordance with the above remarks the budget estimate for 1872-73 will stand as follows:

		Rs.	Rs.
Receipts			7,50,000
Charges ... { Conservancy and Working		2,54,000	
Charges ... { Establishments		1,41,368	
			3,95,368
Surplus			3,54,632

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Chief Commissioner, British Burma, for information and guidance.

Also, to the Financial Department and to the Comptroller General of Accounts for information.

KHURG FOREST BUDGET ESTIMATE, 1872-73.

Extract from the Proceedings of the Government of India in the Department of Agriculture, Revenue, and Commerce,—Nos. 539-541, *dated Simla, the* 28*th October* 1871.

[FORESTS.]

READ—

Letter from the Chief Commissioner of Khurg, No. 36 F, dated 3rd October 1871.

RESOLUTION.—The figures for 1870-71 are—

	Budget Estimate.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	79,000	79,000	74,067
Charges	25,000	31,200	24,563
Surplus	54,000	47,800	49,504

The Progress Report has been received, and orders have been issued on it by the Government of India.

2. The figures for the current year are as follows:

	Budget Estimate.	Regular Estimate.
	Rs.	Rs.
Receipts	80,000	80,000
Charges	36,700	36,350
Surplus	43,300	43,650

the Regular Estimate shewing no difference from the Budget Estimate.

3. The estimate for 1872-73 is as follows:

		Rs.	Rs.
Receipts		...	82,400
Charges ...	Conservancy and Working	23,440	
	Establishments	11,790	
			35,230
Surplus		...	47,170

4. The receipts are reasonable as compared with the actuals, and the fellings are within the amount allowed by the orders of the Government of India. The figures may be allowed to stand.

5. The amount fixed by the Government of India for timber operations in Khurg during the current year was Rs. 10,000. There seems no reason why this sum should be exceeded in 1872-73. The sum allotted under AI, Timber Expenses, will be reduced accordingly. The rest of the items are reasonable, and will be allowed to stand. It is desirable, however, that a regular plan of working the Khurg Forest should be submitted without delay for the consideration of the Government of India.

6. The sums entered for Establishments, &c., are as under:

	Rs.
Salaries	7,500
Travelling	3,200
Contingencies	1,090
TOTAL ...	11,790

The sanctioned scale of salaries amounts to Rs. 7,212. Proposals for the increase of Establishments must be submitted apart from the Budget, as the Assistant Conservator at present in charge of Khurg draws Rs. 50 per mensem less than the sanctioned scale; that sum will probably suffice for any probable increase in the office, and it will suffice to allow Rs. 7,200 for salaries.

Travelling allowances may be allowed to stand at Rs. 3,200. The actuals for contingencies last year were only Rs. 505; Rs. 800 for 1872-73 may be allowed instead of Rs. 1,090 estimated for.

7. With these alterations the figures for 1872-73 will stand as follows:

		Rs.	Rs.
Receipts			82,400
Charges ...	Conservancy and Works	19,600	
	Establishments	11,200	
			30,800
Surplus			51,600

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Financial Department and the Comptroller General of Accounts for information.

Ordered also, that a copy be forwarded to the Chief Commissioner of Khurg for information and guidance.

MYSOR FOREST BUDGET ESTIMATE, 1872-73.

Extract from the Proceedings of the Government of India in the Department of Agriculture, Revenue, and Commerce,—Nos. 542-544, dated Simla, the 28th October 1871.

[FORESTS.]

READ—

A letter from the Chief Commissioner of Mysor, No. 285, dated 5th October 1871.

RESOLUTION.—The figures for 1870-71 are—

	Budget Estimate.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	3,77,000	3,79,350	3,37,669
Charges	1,61,300	1,59,776	1,45,442
Surplus ...	2,15,700	2,19,574	1,92,227

The above figures fully justify the necessity of caution in not over-stocking the market by excessive fellings of teak and sandal-wood, as expressed by the Government of India in the orders on the two last Mysor Budgets. The receipts, though considerably in excess of those of the two preceding years, showing a satisfactory advance in forest revenue in Mysor, are still short of what the Conservator believed he could obtain from bringing large quantities of teak and sandal-wood to market. The Governor General in Council desires to repeat the orders issued two years ago when the Budget for 1870-71 was submitted, *viz.*, that "the Conservator must not lose sight of the fundamental principle of forest management, *i. e.*, that a permanent and, as much as possible, uniform annual yield of the different description of forest produce must be maintained."

2. For the current year the figures stand as follows :

	Budget Estimate.	Regular Estimate.
	Rs.	Rs.
Receipts	3,14,000	3,13,900
Charges	1,86,600	1,83,003
Surplus ...	1,27,400	1,30,897

The figures may be allowed to stand.

3. For 1872-73 the following estimates are submitted :

	Rs.	Rs.
Receipts		2,87,800
Charges ... { Conservancy and Working ...	1,00,010	
{ Establishments... ...	87,056	1,87,066
Surplus		1,00,734

4. The receipts are based on the sale of 500 tons (equal to 2,000 candies) of sandal-wood, to which the felling of sandal-wood was restricted by the orders of the Government of India on the Budget for 1871-72. The sandal is expected to produce rather more than a lakh and-a-half of rupees, while about a lakh of rupees is expected to be realised from the sale of teak and other timber. These items, with miscellaneous receipts, make up the total estimated revenue to Rupees 2,87,800, which is moderate, and may be accepted. The actuals for the past year were slightly in excess of three lakhs.

5. Under AI, Timber Expenses, the Conservator has estimated Rs. 21,500 for collecting 500 tons of sandal, and Rs. 45,000 for collecting teak and other timber, which is expected to realise at sale a lakh of rupees. The amount estimated for is reasonable, as compared with the actuals, and is within the orders of the Government of India.

6. Under AVI, Plantations, Rs. 19,000 has been estimated. As only Rs. 10,098 were spent in the past year under this head, it is probable that Rs. 15,000 will suffice for next year. Attention is directed to the orders of the Government of India on the report for 1869-70 and on the Budget for last year on this head.

7. Under AX, Communications, Rs. 6,500 is entered. The actuals last year were Rs. 4,182. In the absence of all explanations the amount will be limited to Rs. 5,000.

8. Under Establishments the following sums are proposed:

	Rs.
Salaries	74,036
Travelling	9,100
Contingencies	3,920
Total ...	87,056

The sanctioned scale of salaries, as it at present stands, amounts to Rs. 60,768 only; but, as one of the Supernumerary Assistant Conservators is about to be attached to Mysor, and a scheme for managing the district forests is under consideration by Government, the figures may be allowed to stand. The same may be said of the travelling allowances and contingencies, which (as one extra officer has to be provided for) are fixed at a reasonable rate.

9. It must be understood, however, that the Budget Estimate is not the place to agitate the question of new establishments, nor does the fact that a sum has been provided in the Budget to meet the pay of any individual necessarily imply that his entertainment has been sanctioned. Such proposals necessitate separate communications and independent consideration before they receive the sanction of Government. This must be obtained before money, which may have been allotted in the Budget, can be applied for their entertainment. This point appears to have been lost sight of by the Conservator in his remarks on the Budget—"Pay of Office Establishments."

10. With these modifications the Budget Estimate for 1872-73 will stand as follows:

		Rs.	Rs.
Receipts			2,87,800
Charges ...	Conservancy and Works ...	94,510	
	Establishments	87,056	
			1,81,566
Surplus ...			1,06,234

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Financial Department and the Comptroller General of Accounts for information.

Ordered also, that a copy be forwarded to the Chief Commissioner of Mysor for information and guidance.

BERAR FOREST BUDGET ESTIMATE, 1872-73.

Extract from the Proceedings of the Government of India in the Department of Agriculture, Revenue, and Commerce,—Nos. 464-466, dated Simla, the 14th October 1871.

[FORESTS.]

READ—

A letter from the Officiating Deputy Accountant General, Haidarabad, No. 3084, dated 25th September 1871.

RESOLUTION.—The figures for 1870-71 are as follows:

	Budget Estimate.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	1,20,000	1,67,420	1,77,329
Charges	1,10,500	1,11,040	81,972
Surplus ...	9,500	56,380	95,357

2. The actuals (receipts) exceed the regular estimate by nearly Rs. 10,000, while the charges fall short of the estimate by Rs. 29,000. The actual surplus, therefore, amounts to Rs. 95,000, instead of the estimated surplus of Rs. 56,000.

3. The annual Forest Administration Report of Berar for 1870-71 has been received by the Government of India, and orders have been passed upon it.

4. For the current year the figures stand as follows:

	Budget Estimate.	Regular Estimate.
	Rs.	Rs.
Receipts	2,00,000	1,30,545
Charges	1,12,446	1,13,205
Surplus	87,554	17,340

The great reduction of Rs. 74,000 in the regular estimate, as compared with the budget estimate under Head IV., is owing to felling of teak in the Mailghat Forests having been stopped for conservancy reasons—a course which has met the full approval of the Government of India. It is to be hoped that as the minds of the people become accustomed to the use of other descriptions of wood, this revenue will rise again to nearly its old figure. Under "Charges," there is a slight alteration owing to the promotion of one of the officers, which may be accepted, and with the above remarks the figures are admitted.

5. For 1872-73 the following estimate is submitted:

		Rs.	Rs.
Receipts	...	...	1,60,095
Charges { Conservancy and Working Establishment... ...	...	62,570	
	...	42,680	
			1,05,250
Surplus ...		...	54,845

6. The estimate of receipts will be admitted at Rs. 1,50,000. Though it is reasonable to suppose that, since the felling of teak has been stopped in the open forests of Mailghat, there will be a brisker demand for that which is brought out from the reserves, yet, until it is fairly seen how far the people take to the use of other timbers, it will be best to estimate the revenue cautiously.

7. Under expenditure (Conservancy and Working) the only questionable items are Rs. 18,000 under AV. "Charges in connection with the collection of the Revenue," and Rs. 4,950 for "Forest Work" under AVII.

8. The actual charges under the above heads during the past year were Rs. 13,133 and Rs. 914, respectively, the revenue collected under the head Permit Fees being Rs. 1,14,383. Now the charges for the collection of minor forest revenue should never exceed 20 per cent. on the gross receipts, and in the past year, in Berar, it will be seen from the above that they only slightly exceeded 10 per cent., which is about their fair cost of collection under ordinary circumstances. However, as new reserves are being formed, it is desirable that the Forest Department should not be short-handed, and the higher rate for the current year will be admitted. The sum, therefore, of Rs. 14,000 will be allowed for the collection of revenue in lieu of Rs. 18,000, being 20 per cent. on the estimated revenue of Rs. 70,000.

9. Under AVII it is thought that Rs. 3,000 should prove sufficient for fire-preventive operations, and any forest work which is likely to be undertaken. The sum spent last year was less than Rs. 1,000. The full sum of Rs. 11,800 is sanctioned for plantations, as it is understood that this work is progressing satisfactorily under Mr. Ballantyne.

10. The remaining figures need no comment, and will be admitted.

	Rs.
A I	... 4,200
A II	... 1,200
A III	... 2,800
A IV	... 17,120
A X	... 2,500

11. Under Establishments the sums asked for are in accordance with the sanctioned rates of pay, except that the pay of executive officers should be Rs. 13,200 in place of Rs. 13,800. The sums allowed for contingencies and travelling allowances are moderate, and will be admitted.

12. The figures for 1872-73 will, therefore, stand as follows:

		Rs.	Rs
Receipts		...	1,50,000
Charges { Conservancy and Works ...		... 56,620	
{ Establishments ...		... 42,080	
			98,700
	Surplus ...	...	51,300

ORDER—Ordered, that a copy of this Resolution be forwarded to the Financial Department and the Comptroller General of Accounts for information.

Ordered also, that a copy of this Resolution be forwarded to the Resident at Haidarabad for information and guidance.

Extract from the Proceedings of the Government of India in the Financial Department,—No. 3587, dated Fort William, the 21st May 1872.

READ the under-mentioned papers regarding the estimates of the Forest Department for 1872-73:

Office memorandum from the Department of Revenue, Agriculture, and Commerce, No. 721, dated 27th December 1871.

Ditto	ditto	ditto,	No. 654,	dated	6th December	1871.
Ditto	ditto	ditto,	No. 668,	„	9th „	„
Ditto	ditto	ditto,	No. 678,	„	12th „	„
Ditto	ditto	ditto,	No. 691,	„	15th „	„
Ditto	ditto	ditto,	No. 158,	„	31st January	1872.
Ditto	ditto	ditto,	No. 153,	„	31st „	„
Ditto	ditto	ditto,	No. 212,	„	13th February	„
Ditto	ditto	ditto,	No. 395,	„	23rd March	„

RESOLUTION.—The Governor General in Council is pleased to adopt the following figures as receipts and charges of the Forest Department for 1872-73:

	Receipts.	Charges.
	£	£
Government of India	8,400	8,000
Oudh	12,000	11,000
Central Provinces	45,000	40,000
British Burma	75,000	39,500
Bengal	12,500	13,700
North-Western Provinces	136,300	111,100
Panjáb	106,800	98,600
Madras	45,000	38,100
Bombay	140,000	90,000
Total ...	581,000	445,000

* * * * *

ORDERED, that a copy of the above be forwarded to the Department of Agriculture, Revenue, and Commerce for information and further orders.

Nos. 601 to 605.

No. 601.—Copy of paragraph 1 forwarded to the Chief Commissioner of Khurg, in continuation of this Office Resolution, No. 541, dated 28th October 1871.

No. 602.—Copy of paragraph 1, and of this Office Memorandum, No. 721, dated 27th December 1871, to Financial Department, forwarded to the Chief Commissioner of Oudh for information and guidance.

No. 603.—Copy of paragraph 1, and of this Office Memorandum, No. 153, dated 31st January 1872, to Financial Department, forwarded to the Government of the North-Western Provinces for information and guidance.

No. 604.—Copy of paragraph 1, and of this Office Memorandum, No. 673, dated 12th December 1871, to Financial Department, forwarded to the Government of the Panjab for information and guidance.

No. 605.—Copy of paragraph 1, and of this Office Memorandum, No. 691, dated 15th December 1871, to Financial Department, forwarded to the Government of Madras for information and guidance.

By Order of the Governor General of India in Council,

DEPARTMENT OF AGRICULTURE, REVENUE, AND COMMERCE, (FORESTS;)
Simla, the 6th June 1872.

J. GEOGHEGAN,
Under Secretary to the Government of India.